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January 30, 2007  
VIA E-FILE

RECORDATION NO. 23871-A FILED

Mr. Vernon A. Williams  
Secretary  
Office of the Secretary  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, D.C. 20423

JAN 30 '07 -3 19 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Enclosed for electronic filing and to be recorded pursuant to the provisions of 49 U.S.C. Section 11301(a) is an executed copy of the Termination of Lease, dated January 29, 2007 (the "Termination") by Railcar Custom Leasing, LLC ("RCL"), as lessor, which Termination is a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents. The enclosed Termination relates to that certain Memorandum of Full Maintenance Lease Agreement dated as of July 16, 2001 between MRC Rail Services, LLC (to which RCL is the successor in interest) and Helm Financial Corporation, which was duly filed and recorded with the Surface Transportation Board on February 22, 2002 under Recordation Number 23871.

The name and address of the party to the enclosed Termination of Lease is:

Lessor: Railcar Custom Leasing, LLC (as successor  
in interest to MRC Rail Services, LLC)  
875 N. Michigan Avenue  
Suite 3100  
Chicago, IL 60611

A description of the railroad equipment covered by the enclosed document is set forth in Exhibit A to the Termination.

The required recordation fee of \$34.00 is being paid herewith.

Kindly return file-stamped copies of the Termination of Lease and this letter to David Singer at DLA Piper US LLP, 203 North LaSalle Street, Suite 1900, Chicago, Illinois 60601.

Following is a short summary of the enclosed document:



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Secondary Document to be Recorded

Termination of Lease, dated as of January 29, 2007, by Railcar Custom Leasing, LLC (as successor in interest to MRC Rail Services, LLC), as lessor.

Document to Which the Secondary Document Relates

Memorandum of Full Maintenance Lease Agreement dated as of July 16, 2001 between MRC Rail Services, LLC and Helm Financial Corporation, which was previously filed with the Surface Transportation Board on February 22, 2002 and assigned Recordation Number 23871.

Very truly yours,

DLA Piper US LLP

A handwritten signature in dark ink, appearing to read 'D. E. Singer'.

David E. Singer

Enclosures

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## TERMINATION OF LEASE

## SURFACE TRANSPORTATION BOARD

Railcar Custom Leasing, LLC, a Tennessee limited liability company ("RCL"), is the successor lessor under that certain Full Maintenance Lease Agreement dated as of July 16, 2001 (the "Lease") between MRC Rail Services, LLC (to which RCL is the successor-in interest), as lessor, and Helm Financial Corporation, as lessee (the "Lessee"), with respect to the lease by RCL to the Lessee of eighty two (82) railcars identified on Exhibit A hereto.

A Memorandum of Full Maintenance Lease Agreement dated as of July 16, 2001 between MRC Rail Services, LLC (to which RCL is the successor-in interest) and Lessee, relating to the Lease, was duly filed and recorded with the Surface Transportation Board on February 22, 2002 under Recordation Number 23871.

This Termination of Lease acknowledges for the public record that the Lease has terminated and that RCL has no further interest in the Lease.

This Termination of Lease shall not impair or terminate any of the rights and obligations of the parties under the Lease that expressly survive its termination.

Dated this 29<sup>th</sup> day of January, 2007.

*I certify that I hold the title set forth below, that this instrument was signed on behalf of RCL by authority of its board of managers and that I acknowledge that the execution of the foregoing instrument was the free act and deed of RCL. I further declare under penalty of perjury that the foregoing is true and correct.*

RAILCAR CUSTOM LEASING, LLC

By: 

Name:

Title:

  
Dennis L. Arnold  
President

# EXHIBIT A

Eighty-two (82), 3,600 cubic foot, 100-ton capacity, used steel, five-pocket, open top rapid discharge coal hopper railcars with electro-pneumatically controlled hopper doors with pickup shoes, marked and numbered as follows:

<u>Mark</u>	<u>Number</u>	<u>Mark</u>	<u>Number</u>
1	UNTX 72022	43	UNTX 90912
2	UNTX 72026	44	UNTX 90914
3	UNTX 72029	45	UNTX 90915
4	UNTX 72085	46	UNTX 90916
5	UNTX 72098	47	UNTX 90917
6	UNTX 72108	48	UNTX 90918
7	UNTX 72111	49	UNTX 90920
8	UNTX 72113	50	UNTX 90921
9	UNTX 90854	51	UNTX 90922
10	UNTX 90865	52	UNTX 90924
11	UNTX 90867	53	UNTX 90925
12	UNTX 90868	54	UNTX 90926
13	UNTX 90869	55	UNTX 90927
14	UNTX 90870	56	UNTX 90928
15	UNTX 90879	57	UNTX 90929
16	UNTX 90880	58	UNTX 90930
17	UNTX 90881	59	UNTX 90932
18	UNTX 90882	60	UNTX 90933
19	UNTX 90884	61	UNTX 90934
20	UNTX 90885	62	UNTX 90935
21	UNTX 90886	63	UNTX 90937
22	UNTX 90887	64	UNTX 90938
23	UNTX 90888	65	UNTX 90939
24	UNTX 90889	66	UNTX 90940
25	UNTX 90890	67	UNTX 90941
26	UNTX 90891	68	UNTX 90942
27	UNTX 90892	69	UNTX 90943
28	UNTX 90893	70	UNTX 90944
29	UNTX 90894	71	UNTX 90946
30	UNTX 90895	72	UNTX 90947
31	UNTX 90896	73	UNTX 90948
32	UNTX 90897	74	UNTX 90949
33	UNTX 90898	75	UNTX 90950
34	UNTX 90900	76	UNTX 90951
35	UNTX 90901	77	UNTX 90952
36	UNTX 90902	78	UNTX 90953
37	UNTX 90903	79	UNTX 90954
38	UNTX 90904	80	UNTX 90955
39	UNTX 90905	81	UNTX 90956
40	UNTX 90907	82	UNTX 90958
41	UNTX 90908		
42	UNTX 90909		